

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

26 Liberty
0506 Whitlash Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	40,408.71	33,075.54	0.00	7,333.17	0.00	0.00
21XX Support Services - Students	373.00	373.00	0.00	0.00	0.00	0.00
222X Educational Media Services	51.97	51.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,057.10	6,057.10	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,558.79	7,558.79	0.00	0.00	0.00	0.00
Totals	54,449.57	47,116.40	0.00	7,333.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	54,449.57					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/47,116.40		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

26 Liberty
0508 J-I K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	669,258.80	669,258.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,545.84	2,545.84	0.00	0.00	0.00	0.00
222X Educational Media Services	4,680.18	4,680.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,397.00	14,397.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,779.19	116,779.19	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,021.07	160,021.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,643.91	124,643.91	0.00	0.00	0.00	0.00
31XX Food Services	73,427.59	73,427.59	0.00	0.00	0.00	0.00
33XX Community Services	18,537.42	18,537.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	57,814.18	57,814.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,282.83	0.00	XXXXXXXXXXXX	1,282.83	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,050.89	1,050.89	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	1,244,438.90	1,243,156.07	0.00	1,282.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,244,438.90					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,243,156.07		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

26 Liberty
0510 Chester Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	894,935.78	893,210.28	1,725.50	0.00	0.00	0.00
21XX Support Services - Students	23,521.61	23,521.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	620.00	620.00	0.00	0.00	0.00	0.00
222X Educational Media Services	34,951.29	34,951.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,968.93	106,468.93	0.00	7,500.00	0.00	0.00
24XX Support Services - School Administration	48,428.18	48,428.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,584.56	0.00	18,105.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,101.41	141,101.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,478.35	93,478.35	0.00	0.00	0.00	0.00
31XX Food Services	5,128.46	5,128.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,879.93	1,879.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,944.58	17,944.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,753.38	2,753.38	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,400,296.46	1,369,486.40	19,830.79	7,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,400,296.46					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,830.79/1,369,486.40		1.45%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

26 Liberty
0511 Chester H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	446,406.78	442,906.78	0.00	3,500.00	0.00	0.00
21XX Support Services - Students	22,757.40	22,757.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	135.00	135.00	0.00	0.00	0.00	0.00
222X Educational Media Services	32,004.75	32,004.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,179.95	98,329.95	0.00	8,850.00	0.00	0.00
24XX Support Services - School Administration	46,384.82	46,384.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,801.78	0.00	18,322.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	139,442.24	139,442.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	164,187.94	94,123.71	0.00	70,064.23	0.00	0.00
31XX Food Services	81,202.74	78,952.41	2,250.33	0.00	0.00	0.00
34XX Extracurricular - Activities	13,914.90	13,914.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,859.80	63,859.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,370.14	1,370.14	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,140,648.24	1,034,181.90	20,572.84	82,414.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,140,648.24					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,572.84/1,034,181.90		1.99%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

26 Liberty
1224 Liberty Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	52,654.55	52,654.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,605.04	4,605.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,553.80	13,553.80	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,000.00	12,000.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,263.98	2,263.98	XXXXXXXXXX	0.00	0.00	0.00
Totals	85,077.37	85,077.37	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	85,077.37					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/85,077.37			0.00%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
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	Subtract C2 from C1			%		
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